

**Exhibit B-2
City of Chicago**

9/30/2011

2010 Early Retiree Reinsurance Program Subsidy Allocation

COMPARISON BETWEEN 2009 AND 2010 COSTS:

CATEGORY	2009 GROSS COSTS	2010 GROSS COSTS	CHANGE	ERRP SUBSIDY APPLIED	2010 COSTS NET OF ERRP
Medicare	\$70,108,230	\$71,953,991	\$1,845,760	(\$1,845,760)	\$70,108,230
Non-Medicare	\$99,102,234	\$103,950,714	\$4,848,480	(\$4,848,480)	\$99,102,234
Children	\$2,207,710	\$2,690,974	\$483,264	(\$483,264)	\$2,207,710
Total	\$171,418,175	\$178,595,678	\$7,177,504	(\$7,177,504)	\$171,418,175
TOTAL ERRP RECEIVED FOR 2010 AS OF 09/20/2011:			\$8,205,583		
ERRP SUBSIDY APPLIED AGAINST 2010 COSTS:			(\$7,177,504)		
TOTAL ERRP BALANCE TO BE CARRIED OVER TO THE FUTURE YEARS:			\$1,028,079		

